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NASHVILLE, TENNESSEE

T.R.A. DOCKET ROOM

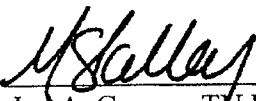
IN RE)
)
UNITED CITIES GAS COMPANY,)
a Division of ATMOS ENERGY) Consolidated Docket Nos 01-00704 and
CORPORATION INCENTIVE) 02-00850
PLAN (IPA) AUDIT ()
)
UNITED CITIES GAS COMPANY,)
a Division of ATMOS ENERGY)
CORPORATION, PETITION TO)
AMEND THE PERFORMANCE)
BASED RATEMAKING)
MECHANISM RIDER)

**SECOND SUPPLEMENTAL RESPONSES OF ATMOS ENERGY CORPORATION TO
THE ATTORNEY GENERAL'S INTERROGATORIES AND
REQUESTS TO PRODUCE**

The Company represented in its response to the motion to compel filed by the Consumer Advocate and Protection Division ("CAPD") that in the interest of moving this matter forward as soon as possible, the Company would provide a second set of copies of the transportation contracts at issue in this matter to the CAPD no later than close of business Thursday, May 13, 2004. This filing represents the Company's notification that it has provided those contracts to the CAPD today by electronic mail.

Respectfully submitted,

BAKER, DONELSON, BEARMAN
CALDWELL, & BERKOWITZ, P.C.

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Attorneys for Atmos Energy Corporation

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served via U.S. Mail, postage prepaid, upon the following this the 17th day of May, 2004.

Russell T. Perkins
Timothy C. Phillips
Shilina B. Chatterjee
Office of the Attorney General
Consumer Advocate & Protection Division
P.O. Box 20207
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